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### PART IV-B

**Rules and Orders (Other than those published in Part I, I-A and I-L) made  
by the Government of Gujarat under the Gujarat Acts.**

#### FINANCE DEPARTMENT

#### NOTIFICATION

**No.02/2023-State Tax**

Sachivalaya, Gandhinagar, 20<sup>th</sup> April, 2023

#### **GUJARAT GOODS AND SERVICES TAX ACT, 2017.**

**No.(GHN-27) GST-2023/S.128(37)GSTCell:-** In exercise of the powers conferred by section 128 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereinafter referred to as the said Act), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-141) GST-2017/S.128 (4)-TH dated the 29<sup>th</sup> December, 2017 being Notification No. 73/2017-State Tax, namely:-

In the said notification, after the sixth proviso, the following proviso shall be inserted with effect from the 31<sup>st</sup> day of March, 2023, namely:-

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who fail to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2019 or for the financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1<sup>st</sup> day of April, 2023 to the 30<sup>th</sup> day of June, 2023.”.

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**

Deputy Secretary to Government.

**FINANCE DEPARTMENT****NOTIFICATION****No.04/2023-State Tax**Sachivalaya, Gandhinagar, 20<sup>th</sup> April, 2023**GUJARAT GOODS AND SERVICES TAX ACT, 2017.**

**No.(GHN-28) GST-2023/S.164(84)GSTCell:-** In exercise of the powers conferred by section 164 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Gujarat Goods and Services Tax Rules, 2017, namely:-

**1. Short title and commencement.-**

(1) These rules may be called the Gujarat Goods and Services Tax (Amendment) Rules, 2023.

(2) They shall be deemed to have come into force from the 26<sup>th</sup> day of December, 2022.

**2. In the Gujarat Goods and Services Tax Rules, 2017 in rule 8, for sub-rule (4A), the following sub-rule shall be substituted, namely:-**

“(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in **Part B of FORM GST REG-01** under sub-rule (4), whichever is earlier.

Provided that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in **FORM GST REG-01** at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this proviso.”

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**

Deputy Secretary to Government.

**FINANCE DEPARTMENT****NOTIFICATION****No. 07/2023-State Tax**Sachivalaya, Gandhinagar, 20<sup>th</sup> April, 2023**GUJARAT GOODS AND SERVICES TAX ACT, 2017.**

**No.(GHN-29) GST-2023/S.128(38)GSTCell:-** In exercise of the powers conferred by section 128 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereinafter referred to as the said Act), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act for the financial year 2022-23 onwards, which is in excess of amount as specified in Column (3) of the Table below, for the classes of registered persons mentioned in the corresponding entry in Column (2) of the Table below, who fails to furnish the return by the due date, namely:-

TABLE

Serial Number	Class of registered persons	Amount
(1)	(2)	(3)
1.	Registered persons having an aggregate turnover of up to five crore rupees in the relevant financial year.	Twenty-five rupees per day, subject to a maximum of an amount calculated at 0.02 per cent. of turnover in the State.
2.	Registered persons having an aggregate turnover of more than five crores rupees and up to twenty crore rupees in the relevant financial year.	Fifty rupees per day, subject to a maximum of an amount calculated at 0.02 per cent. of turnover in the State.

Provided that for the registered persons who fail to furnish the return under section 44 of the said Act by the due date for any of the financial years 2017-18, 2018-19, 2019-20, 2020-21 or 2021-22, but furnish the said return between the period from the 1<sup>st</sup> day of April, 2023 to the 30<sup>th</sup> day of June, 2023, the total amount of late fee under section 47 of the said Act payable in respect of the said return, shall stand waived which is in excess of ten thousand rupees.

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**

Deputy Secretary to Government.

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**FINANCE DEPARTMENT**

**NOTIFICATION**

**No. 08/2023-State Tax**

Sachivalaya, Gandhinagar, 20<sup>th</sup> April, 2023

**GUJARAT GOODS AND SERVICES TAX ACT, 2017.**

**No.(GHN-30) GST-2023/S.128(39)GSTCell:-** In exercise of the powers conferred by section 128 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby waives the amount of late fee referred to in section 47 of the Act, which is in excess of five hundred rupees for the registered persons who fail to furnish the final return in **FORM GSTR-10** by the due date but furnish the said return between the period from the 1<sup>st</sup> day of April, 2023 to the 30<sup>th</sup> day of June, 2023.

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**

Deputy Secretary to Government.

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**FINANCE DEPARTMENT**

**NOTIFICATION**

**No. 09/2023-State Tax**

Sachivalaya, Gandhinagar, 20<sup>th</sup> April, 2023

**GUJARAT GOODS AND SERVICES TAX ACT, 2017.**

**No.(GHN-31) GST-2023/S.168A(14)GSTCell:-** In exercise of the powers conferred by section 168A of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereinafter referred to as the said Act) and in partial modification of the notifications of the Government of Gujarat, Finance Department No. (GHN-37) GST-2020/S.168A (1) -TH dated the 9<sup>th</sup> April, 2020 being Notification No. 35/2020-State Tax, and No. (GHN-26) GST-2021/S.168A (10) -TH dated the 17<sup>th</sup> May, 2021 being Notification No. 14/2021-State Tax and No. (GHN-48) GST-2022/S.168A (13) -TH dated the 16<sup>th</sup> July, 2022 being Notification No. 13/2022-State Tax, the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:-

- (i) for the financial year 2017-18, up to the 31<sup>st</sup> day of December, 2023;
- (ii) for the financial year 2018-19, up to the 31<sup>st</sup> day of March, 2024;
- (iii) for the financial year 2019-20, up to the 30<sup>th</sup> day of June, 2024.

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**

Deputy Secretary to Government.

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**FINANCE DEPARTMENT**

**NOTIFICATION**

**No.03/2023-State Tax**

Sachivalaya, Gandhinagar, 20<sup>th</sup> April, 2023

**GUJARAT GOODS AND SERVICES TAX ACT, 2017.**

**No.(GHN-32) GST-2023/S.148(40)GSTCell:-** In exercise of the powers conferred by section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereinafter referred to as the said Act), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby notifies that the registered person, whose registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act on or before the 31<sup>st</sup> day of December, 2022, and who has failed to apply for revocation of cancellation of such registration within the time period specified in section 30 of the said Act as the class of registered persons who shall follow the following special procedure in respect of revocation of cancellation of such registration, namely:—

- (a) the registered person may apply for revocation of cancellation of such registration upto the 30<sup>th</sup> day of June, 2023;
- (b) the application for revocation shall be filed only after furnishing the returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns;
- (c) no further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.

**Explanation:** For the purposes of this notification, the person who has failed to apply for revocation of cancellation of registration within the time period specified in section 30 of the said Act includes a person whose appeal against the order of cancellation of registration or the order rejecting application for revocation of cancellation of registration under section 107 of the said Act has been rejected on the ground of failure to adhere to the time limit specified under sub-section (1) of section 30 of the said Act.

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**

Deputy Secretary to Government.

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**FINANCE DEPARTMENT**

**NOTIFICATION**

**No. 06/2023-State Tax**

Sachivalaya, Gandhinagar, 20<sup>th</sup> April, 2023

**GUJARAT GOODS AND SERVICES TAX ACT, 2017.**

**No.(GHN-33) GST-2023/S.148(41)GSTCell:-** In exercise of the powers conferred by section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereinafter referred to as the said Act), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby notifies that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28<sup>th</sup> day of February, 2023 under sub-section (1) of section 62 of the said Act, as the classes of registered persons, in respect

of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely,-

- (i) the registered persons shall furnish the said return on or before the 30<sup>th</sup> day of June, 2023;
- (ii) the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act,

irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**

Deputy Secretary to Government.

ગૃહ વિભાગ

જાહેરનામું

સચિવાલય, ગાંધીનગર, ૩૧મી માર્ચ, ૨૦૨૩

**ક્રમાંક :** જીએચજી/૫૨/૨૦૨૩/જલક/૩૮૨૦૧૩/૩૩૮૬(૧)/જ:- મુંબઈ જેલ મેન્યુઅલ (સને.૧૮૫૫)ના નિયમ, ૧૪૪૮ તથા ગૃહ વિભાગના તા.૨૨/૧૦/૨૦૧૪ના ઠરાવ ક્રમાંક : જલક/૮૨૨૦૧૨/૧૮૫૮/જ અન્વયે ગુજરાત સરકાર આથી નીચે જણાવેલ માન.ધારાસભ્યશ્રીઓ તેમજ સ્થાનિક કાર્યકરોની તેઓના નામ સામે દર્શાવેલ મુદત માટે વડોદરા મધ્યસ્થ જેલ સલાહકાર સમિતિમાં બિનસરકારી સભ્ય તરીકે નિમણૂક કરે છે.

અ.નં.	સભ્યશ્રીનું નામ/સરનામું	નિમણૂંકની મુદત
માન.ધારાસભ્યશ્રી		
(૧)	શ્રી યોગેશભાઈ પટેલ, માન.ધારાસભ્યશ્રી, મો.૯૮૨૫૧ ૪૩૩૬૬	ત્રણ વર્ષ અથવા ધારાસભ્યશ્રી તરીકેના તેઓના પદનો અંત આવે એ બેમાંથી જે વહેલું હોય ત્યાં સુધી.
(૨)	શ્રી ચૈતન્યભાઈ દેસાઈ, માન.ધારાસભ્યશ્રી, મો.૯૭૨૭૭ ૧૮૩૬૦	
મ્યુનિસિપલ પ્રમુખ, જિલ્લા પંચાયત પ્રમુખ, તથા તાલુકા પંચાયત પ્રમુખ એ ત્રણમાંથી એક:-		
(૧)	શ્રી અશોકભાઈ પટેલ, માન. પ્રમુખશ્રી-વડોદરા જિલ્લા પંચાયત મો.૯૮૨૪૪ ૪૮૮૭૬	ત્રણ વર્ષ અથવા પ્રમુખ તરીકે મટી જાય એ બંનેમાંથી જે વહેલું હોય ત્યાં સુધી.
સામાજિક કાર્યકર:-		
(૧)	શ્રીમતી મીનાબેન જાની મો.૯૯૯૮૦ ૦૮૫૭૨	ત્રણ વર્ષ અથવા અન્ય હુકમો ન થાય ત્યાં સુધી.
(૨)	શ્રી નરેશભાઈ રબારી મો.૯૮૨૫૨ ૨૪૭૫૫	
(૩)	શ્રી નિરજભાઈ જૈન મો.૯૮૨૫૪ ૧૩૫૩૯	

ગુજરાતના રાજ્યપાલશ્રીના હુકમથી અને તેમના નામે,

**મયુરસિંહ વાઘેલા,**

સરકારના ઉપસચિવ.

## શ્રેયાન વ્યવસ્થાપક, સરકારી મધ્યસ્થ મુદ્રણાલય, ગાંધીનગર

તા. ૧/૩/૨૦૨૩ થી ૩૧/૩/૨૦૨૩ દરમિયાન પ્રસિદ્ધ થયેલ અસાધારણ રાજપત્રની યાદી

અનુ. નં.	અસાધારણ રાજપત્રનો નંબર	જાહેરનામાનો નંબર અને તારીખ (ભાગ-૪-બ)	પ્રસિદ્ધિની તારીખ	વિભાગનું નામ
૧	૨	૩	૪	૫
૧	૩૭	(GHN-11) GST-2023/S.9(1)(51)GST	૦૨/૦૩/૨૦૨૩	નાણાં વિભાગ
૨	૩૮	(GHN-12) GST-2023/S.9(3)(19)GST	”	”
૩	૩૯	(GHN-13) GST-2023/S.11(1)(70)GST	”	”
૪	૪૦	(GHN-14) GST-2023/S.11(1)(71)GST	”	”
૫	૪૧	GH/V/42 of 2023/TPS-102022-3669-L	૦૩/૦૩/૨૦૨૩	શ.વિ. અને શ.ગૃ.નિ. વિભાગ
૬	૪૨	GH/V/43 of 2023/TPS-142021-1924-L	”	”
૭	૪૩	GHTH/2023/05/PDS/112017/1296/C	૦૪/૦૩/૨૦૨૩	અમ ના.પુ. અને ગ્રા.સુ.
૮	૪૪	GHHK/20/2023/ACD/AMR/e-file/2/2023/0736/G	”	કૃષિ., ખે.ક. અને સહકાર
૯	૪૫	GH/NJ/2023-24/VWS-10-2019-Vidheyak-I-Part File-KH-4	”	ન.,જ.સં.,પા.પુ. અને ક.
૧૦	૪૬	જાહેરવાચ/૬/૨૦૨૩/જાઓઆઈ/૧૩૨૦૧૦/૧૩/એ	”	આરોગ્ય અને પ.ક.વિ.
૧૧	૪૭	GH/V/44 of 2023/TPS-112020-3029-L	૦૭/૦૩/૨૦૨૩	શ.વિ. અને શ.ગૃ.નિ. વિભાગ
૧૨	૪૮	જાહેરવી/૨૦૨૩ નો ૪૫/નરય-૧૦૨૦૧૮-૪૬૩૩-લ	”	”
૧૩	૪૯	GH/V/47 of 2023/DVP-192018-6039-L GH/V/48 of 2023/TPS-112020-3564-L GH/V/49 of 2023/TPS-112019-3686-L GH/V/50 of 2023/UDUHD/AAC/e-file/18/2023/0848/L GH/V/51 OF 2023/UDUHD/TPS/e-file/18/2023/1245/L GH/V/52 OF 2023/UDUHD/TPS/e-file/18/2023/1338/L GH/V/53 OF 2023/UDUHD/TPS/e-file/18/2023/1814/L GH/V/54 OF 2023/UDUHD/TPS/e-file/18/2023/1208/L જાહેરવી/૨૦૨૩ નો ૫૫/UDUHD/TPS/e-file/18/2023/1814/L જાહેરવી/૨૦૨૩નો ૫૬/UDUHD/TPS/e-file/18/2023/1338/L જાહેરવી/૨૦૨૩ નો ૫૭/UDUHD/TPS/e-file/18/2023/1245/L GH/V/58 OF 2023/UDUHD/AAC/e-file/18/2023/1202/L જાહેરવી/૨૦૨૩ નો ૫૮/UDUHD/TPS/e-file/18/2023/1208/L GH/V/60 OF 2023/UDUHD/TPS/e-file/18/2023/1238/L જાહેરવી/૨૦૨૨નો ૬૧/UDUHD/TPS/e-file/18/2023/1238/L	”	”
૧૪	૫૦	GHS-14-2023-MISC-102022-1329-G-4	૧૪/૦૩/૨૦૨૩	સામાન્ય વહીવટ વિ.
૧૫	૫૧	GHE/2023-15/GUV-112010-2861-K(Part-II) GHE/2023-16/GUV-112010-2861-K(Part-II)	”	ઊર્જા અને પેટ્રોકેમિકલ્સ

અનુ. નં.	અસાધારણ રાજપત્રનો નંબર	જાહેરનામાનો નંબર અને તારીખ (ભાગ-૪-બ)	પ્રસિદ્ધિની તારીખ	વિભાગનું નામ
૧	૨	૩	૪	૫
૧૬	૫૨	જીએચ/વી/૨૦૨૩નો ૬૩/UDUHD/AAC/e-file/18/2023/1202/L	૧૪/૦૩/૨૦૨૩	શ.વિ. અને શ.ગૃ.નિ. વિભાગ
૧૭	૫૩	GH/V/64 of 2023/DVP-162020-2917-L GH/V/65 of 2023/TPS-242021-1225-L GH/V/66 of 2023/PARCH-112022-3335-L GH/V/67 of 2023/TPS-112023-63-L	૧૬/૦૩/૨૦૨૩	”
૧૮	૫૪	GH/V/68 of 2023/UDUHD/TPS/e-file/18/2023/1718/L GH/V/69 of 2023/UDUHD/TPS/e-file/18/2023/1664/L જીએચ/વી/૨૦૨૩ નો 70/UDUHD/TPS/e-file/18/2023/1664/L	”	”
૧૯	૫૫	GH/V/46 of 2023/UDUHD/MSM/e-file/18/2022/4806-L	૧૮/૦૩/૨૦૨૩	”
૨૦	૫૬	GHM/2023/M/19/ASN/112022/1673/H.1	”	મહેસૂલ વિભાગ
૨૧	૫૭	GHM-2023-M-20-ASN-112022-1948-H.1	”	”
૨૨	૫૮	GHM/2023/M/21/ASN/112022/1674/H.1	”	”
૨૩	૫૯	GH/V/71 of 2023/TPS-112010-7031-L GH/V/72 of 2023/TPS-112020-3029-L GH/V/73 of 2023/UDUHD/MSM/e-file/18/2023/0088/L	૨૩/૦૩/૨૦૨૩	શ.વિ. અને શ.ગૃ.નિ. વિભાગ
૨૪	૬૦	GHM/2023/23/M/PFR/512022/434/L.1	૨૪/૦૩/૨૦૨૩	મહેસૂલ વિભાગ
૨૫	૬૧	GH/V/74 of 2023/UDUHD/AAC/e-file/18/2023/0848/L GH/V/75 of 2023/TPS-242022-1224-L	૨૮/૦૩/૨૦૨૩	શ.વિ. અને શ.ગૃ.નિ. વિભાગ

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